

**OFFICE OF THE COUNTY ADMINISTRATOR**

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March 1, 2023

TO: Mahesh Sharma, County Administrator

FROM: David Farmer, CPA, MPA Director of Budget and Administrative Services

RE: FY23 Budget Amendment

On March 16, 2023, the County will present its official public hearing on the 2023 Budget Amendment. This budget amendment is the County's annual estimate of expenditures and transfers that were adjusted or calculated since the budget was approved in March 2022. The Budget Amendment was presented in the County's two official newspapers on March 1, 2023. The amendment is scheduled to be approved March 16, 2023.

All operating departments reflect a budget amendment increase of the July 2022 Special Occasion (SP.OC.) Bonus compensation.

Following are the highlights of this amendment:

Public Safety & Legal Services, an increase of \$500,117, is requested to be amended for grant utilization, separation compensation, SP.OC. Compensation and other.

| Department       | Amount      | Description   |
|------------------|-------------|---|
| Attorney         | \$48,587    | Overtime, Separation Compensation and SP.OC.  |
| Health           | \$242,030   | Grant Utilization and SP.OC.  |
| Non-Departmental | \$102,000   | MEDIC Acquisition Services, Separation Compensation, Grants, Mandated Services  |
| Sheriff          | \$385,053   | Overtime, Separation Compensation, SP.OC., Travel, School of Instruction, Clothing, Kitchen Supplies, Vehicle maintenance |
| YJRC             | (\$77,553)  | Service Contracts; Grants, SP.OC.   |
| Medic Ambulance  | (\$200,000) | Contract Estimate   |

Physical Health & Social Services, a decrease of \$262,178, is requested to be amended for grant utilization, SP.OC. compensation and supplies.

| <b>Department</b>  | <b>Amount</b> | <b>Description</b>                                   |
|--------------------|---------------|--|
| Community Services | \$6,292       | SP.OC., Benefits estimate, Winter Shelter, Supplies. |
| Health             | (\$247,970)   | Grant Utilization, SP.OC.                            |
| Non-Departmental   | (\$20,500)    | Separation Compensation; Vehicle Maintenance         |

County Environment & Education, a decrease of \$1,039,617 is requested for ARPA Grant utilization, SP.OC., separation compensation and general maintenance and supplies.

| <b>Department</b>            | <b>Amount</b> | <b>Description</b>   |
|------------------------------|---------------|--|
| Conservation                 | \$47,066      | SP.OC., Utilities, 800 Mhz Access Fees, Park Maintenance, Vehicle Maintenance, Concession Supplies |
| Non-Departmental             | (\$1,091,672) | Separation Compensation, ARPA Grant Allotment - Housing  |
| Planning and Development     | \$4,544       | SP.OC., Public Notices, Vehicle Maintenance  |
| Bi-State Regional Commission | \$5,145       | Membership Fees  |
| Quad Cities Chamber          | (\$4,700)     | Membership Fees  |

Roads and Transportation, an increase of \$1,222,500, is requested to be amended for line item detail for estimate of project and operations progress.

|                     |           |
|---------------------|-----------|
| Engineering         | \$631,000 |
| Roads (maintenance) | \$50,000  |
| Traffic Control     | \$6,500   |
| New Equipment       | \$400,000 |
| Equipment Operation | \$90,000  |
| Property Assessment | \$45,000  |

Government Services to Residents, an increase of \$47,814 is requested to be amended for department review of separation compensation, SP.OC., overtime, and general operations.

| <b>Department</b> | <b>Amount</b> | <b>Description</b>   |
|-------------------|---------------|--|
| Auditor           | \$57,653      | Separation Compensation, SP.OC., Mileage, Public Notices, Commercial Services, Other |
| Non-Departmental  | (\$20,000)    | Separation Compensation  |
| Recorder          | (\$668)       | Overtime, SP.OC., Postage  |
| Treasurer         | \$10,829      | Separation Compensation, SP.OC., Deferred Compensation                               |

Administration, a decrease of (\$102,996) is requested to be amended from change in separation compensation, SP.OC., software maintenance, and professional services.

| <b>Department</b>      | <b>Amount (rounded)</b> | <b>Description</b>  |
|------------------------|-------------------------|---|
| Administration         | \$27,176                | Separation Compensation, SP.OC., Deferred Compensation, Meal Reimbursement  |
| Attorney               | (\$78,544)              | SP.OC., Liability Insurance Estimates   |
| Auditor                | \$40,485                | Separation Compensation, SP.OC., Deferred Compensation  |
| Board of Supervisors   | (\$10,000)              | Salaries (to be corrected in May amendment)   |
| Community Services     | \$6,346                 | SP.OC., Travel  |
| FSS                    | (\$170,441)             | Salaries, Benefits, Separation Compensation, SP.OC., Other Equipment, Maintenance of Equipment, Utilities, Rental of Space, Commercial Services |
| Human Resources        | \$1,680                 | SP.OC., Memberships   |
| Information Technology | \$105,555               | Separation Compensation, SP.OC., Computer Software Maintenance, Service Contracts   |
| Non-Departmental       | (\$11,932)              | Separation Compensation; SP.OC., Deferred Compensation, Service Delivery Fees, Bank Charges   |

|                              |            |                                 |
|------------------------------|------------|---------------------------------|
| Treasurer                    | (\$13,321) | Change in Service Delivery Fees |
| Bi-State Regional Commission | (\$17,400) | Contract amendment              |
| Quad Cities Chamber          | \$17,400   | Contract amendment              |

Debt Service, a decrease of \$100, is requested to be amended for FY 23 for estimate bank charges and professional services.

Capital Projects, an increase of \$776,091 is requested to be amended for FY 23 Capital Project estimate –SECC Radio Project, acquisition of warehouse space, juvenile facility expansion, General technology, Conservation capital projects and Secondary Roads capital projects.

Revenues have been amended by \$2,463,511 to reflect the grant utilization, permits, charges for services, interest revenue, opioid settlements, non-budgeted fund transfers and general estimates.

| <b>Revenue</b>                        | <b>Amount</b> | <b>Description</b>   |
|---------------------------------------|---------------|--|
| Penalties, Interest & Costs on Taxes  | \$50,000      | Dept. Estimate   |
| Other County Taxes / TIF Tax Revenues | \$50,000      | Gaming estimates   |
| Intergovernmental                     | (\$2,313,132) | Business Property Tax Credit; FEMA Grants; CARES Act; ARPA Grants; General Grants; Intergovernmental Transfers |
| Licenses and Permits                  | \$74,755      | Dept. Estimate   |
| Charges for Services                  | (\$108,781)   | Dept. Estimate   |
| Use of Money & Property               | \$1,170,050   | Dept. Estimate   |
| Miscellaneous                         | \$3,475,019   | Opioid Settlement, Insurance Coverage Refund, Dept. Estimate, Transfer from Health Insurance Fund              |
| Proceeds of Fixed Asset Sales         | \$65,600      | Dept. Estimate   |

Transfers between funds are recommend to change by \$3,681,341 to fund Capital from the FY 22 budgetary savings, and conservation capital projects from the use of restricted assets within the general and capital fund.

Unassigned fund balance of the General Fund is projected to decrease by \$824,634 on the re-estimates of budget levels, and the release of restricted equity for statutory programs. Projected fund balance is 15.8% of total general fund expenditures. However the County does not normally expend 100% of appropriations and averages 93% of purchased services /

supplies and 95% of salaries and benefits. If that were to happen, the estimated unassigned fund balances is 20% of estimated general fund expenditures. Additionally \$3,800,000 will be assigned to FY 2024 capital projects.

Budget amendment information for the Golf Course and Self Insurance funds are not included in this resolution or memo as they are "unbudgeted" funds for the Iowa Department of Management.

If you have any questions I will be available at the Committee of the Whole and Public Hearing for further information.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES  
THAT THIS RESOLUTION HAS BEEN FORMALLY  
APPROVED BY THE BOARD OF SUPERVISORS ON

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SCOTT COUNTY AUDITOR

## R E S O L U T I O N

### SCOTT COUNTY BOARD OF SUPERVISORS

MARCH 16, 2023

#### APPROVING A BUDGET AMENDMENT TO THE FY23 COUNTY BUDGET

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. A budget amendment to the current FY23 County Budget as presented by the County Administrator is hereby approved as follows:

| <u>SERVICE AREA</u>                 | <u>FY23 AMENDMENT AMOUNT</u> |
|-------------------------------------|------------------------------|
| Public Safety and Legal Services    | \$500,117                    |
| Physical Health and Social Services | (\$262,178)                  |
| County Environment and Education    | (\$1,039,617)                |
| Roads and Transportation            | \$1,222,500                  |
| Government Services to Residents    | \$47,814                     |
| Administration                      | (\$102,996)                  |
| Debt Service                        | (\$100)                      |
| Capital Projects                    | \$776,091                    |
| Operating Transfers Out             | \$3,681,341                  |

Section 2. This resolution shall take effect immediately.